IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Takayasu TANIGUCHI et al.

Art Unit: 3761

Application Number: 10/552,152 Examiner: Melanie Jo Hand

Filed: October 7, 2005 Confirmation Number: 9203

For: WATER-ABSORBING RESIN COMPOSITION

Attorney Docket Number: 053170

Customer Number: 38834

June 28, 2010

AMENDMENT UNDER 37 C.F.R. §1.111

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is in response to the Office Action dated December 28, 2009, and having a response due date set for March 28, 2010. The following amendments and remarks are respectfully submitted.

A concurrently filed three-month Petition for Extension of Time extends the period of response to end on June 28, 2010.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.